Section four hundred nineteen point eleven (419.11). Code

1966, is hereby amended by adding thereto the following:

3 "This section shall not be applicable to any municipality acquiring, purchasing, constructing, reconstructing, improving, or extending any buildings for the purpose of establishing, maintaining, or assisting any private college or university."

Approved June 16, 1967.

#### CHAPTER 340

# KOREAN AND VIET NAM SERVICE OF FIREMEN AND POLICEMEN

#### S. F. 4

AN ACT relating to Korean and Viet Nam Conflict veterans and the disabled and retired firemen and policemen Act.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section four hundred ten point seven (410.7), Code 1966, is amended by inserting in line ten (10) after the word "inclu-
- sive," the following:
  "or in the Korean Conflict at any time between June 27, 1950, and July 27, 1953, both dates inclusive, or in the Viet Nam Conflict at
- any time between August 5, 1964 and ending on the date the armed
- forces of the United States are directed by formal order of the gov-
- ernment of the United States to cease hostilities, both dates inclu-9 sive.".
- SEC. 2. Section four hundred ten point seven (410.7). Code 1966. is amended by inserting after the word "the" in line four (4) the following: "United States air force or air force reserve,".

Approved February 10, 1967.

## CHAPTER 341

### MUNICIPAL INDUSTRIAL PROJECTS

### H. F. 289

AN ACT relating to municipal support of industrial projects.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section four hundred nineteen point nine (419.9),
- Code 1966, is hereby amended by striking all of said section following
- the word "shall" in line three (3) thereof and inserting in lieu thereof the following: "conduct a public hearing on the proposal to issue said
- bonds. Notice of intention to issue the bonds, specifying the amount
- and purpose thereof and the time and place of hearing, shall be pub-
- lished at least once not less than fifteen (15) days prior to the date fixed for the hearing in a newspaper published and having a general

- circulation within the municipality. If there is no newspaper pub-10 lished therein, the notice shall be published in a newspaper published 11 in the county and having a general circulation in the municipality. At the time and place fixed for the public hearing the governing body 12 of the municipality shall give all local residents who appear at the 13 hearing an opportunity to express their views for or against the pro-14 15 posal to issue the bonds and at the hearing, or any adjournment thereof, shall adopt a resolution determining whether or not to proceed with 16 the issuance of the bonds." 17
  - SEC. 2. Section four hundred nineteen point thirteen (419.13), Code 1966, is hereby repealed and the following enacted in lieu theresof:
  - "The provisions of sections twenty-three point twelve (23.12) to twenty-three point sixteen (23.16) inclusive, Code 1966, and of chapter four hundred eight A (408A), Code 1966, shall not apply to bonds issued under the provisions of this chapter."

Approved May 18, 1967.

13

14

15 16

## CHAPTER 342

#### DEPARTMENT OF REVENUE

#### S. F. 743

AN ACT creating a department of revenue in lieu of the state tax commission, to be headed by a director of revenue.

# Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Sections four hundred twenty-one point one (421.1) through four hundred twenty-one point eight (421.8), Code 1966, are hereby repealed. There is hereby established within the department of revenue for administrative and budgetary purposes a state board of tax review for the state of Iowa. The state board of tax review, hereinafter called the state board, shall consist of three members.
- 7 The members of the state board shall be qualified electors of the 8 state and shall hold no other elective or appointive public office.
- Except for the first appointees, the terms of members of the state board shall be for six years beginning on the first day of July following their appointment. No member who is appointed for a six-year term shall be permitted to succeed himself.
  - Members shall be appointed by the governor subject to confirmation by two thirds of the members of the senate. Appointments to the board shall be bipartisan and of the first appointees, one shall be for two years, one shall be for four years and one shall be for six years.
- The members of the state board shall qualify by taking the regular oath of office as prescribed by law for state officers. A vacancy on the board shall be filled by appointment by the governor in the same manner as the original appointment.
- The members of the state board shall be allowed a per diem of forty dollars and their necessary travel and expenses while engaged in their